

REIMBURSEMENT PROCEDURES FOR STUDENTS WITH DISABILITIES

--- 2010-11 School Year ---

This is a compilation of procedures and instructions,
supported by rules and regulations to assist local education agencies
in claiming reimbursement for students with disabilities.

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GENERAL INFORMATION

These instructions explain how to complete the claims for reimbursement for students in grades Kindergarten and higher for the following Special Education Programs:

- Private Tuition (Section 14-7.02)
- Excess Cost (Section 14-7.02b)
- Individual Orphanage (Section 14-7.03)

Also included is an explanation of how reimbursement is calculated for each of these programs.

All students with disabilities claimed for reimbursement under Sections 14-7.02, 14-7.02b and 14-7.03 of the School Code must be pre-approved through the Funding and Child Tracking System (FACTS), for regular and/or summer term.

ELECTRONIC TRANSMISSION

All data must be submitted electronically using either *iePoint* or locally developed software. *iePoint* is software designed to allow special education cooperatives/districts to manage, analyze and transmit special education data. *NetCheck* is an Internet application designed to accept data transmissions; for those with computer software other than *iePoint*, *NetCheck* may be used to assist in the data validity checking and data submission.

Harrisburg Project will notify all entities authorized to transmit data electronically of the due dates and will provide any necessary instructions for transmitting data. For questions regarding electronic submissions contact Harrisburg Project Client Support by e-mail at support@hbug.k12.il.us or by telephone at (800) 635-5274.

TRANSMISSION TIMELINES

All claims must be transmitted via *iePoint* or *NetCheck* to the Illinois State Board of Education (ISBE), Division of Funding and Disbursement Services.

July 15, 2011	Individual Orphanage Student Reimbursement claim (Section 14-7.03) for 2010-11 Regular Term
August 15, 2011	Excess Cost claim (Section 14-7.02b) for the 2010-11 Regular Term.
August 15, 2011	Private Tuition Reimbursement claim (Section 14-7.02) for 2010-11 Regular term and the 2011 Summer Term.
November 1, 2011	Individual Orphanage claim for the 2011 Summer Term
November 10, 2011	Corrections for the Private Tuition Reimbursement Claim for 2010-11 Regular Term.

NOTE: The dates for transmitting a final student reimbursement claim are statutory according to appropriate sections of the Illinois School Code. When a statutory date falls on a weekend, the due date will be the end of the next business day.

GENERAL INSTRUCTIONS

Before preparing the Special Education Student Reimbursement Claim for students claimed under Sections 14-7.02b and 14-7.03 of the School Code, the Special Education Tuition Cost Sheet (ISBE Form 50-66A), Special Education Documentation Sheet (ISBE Form 50-66B), Special Education Tuition Bill and Claim Computation (ISBE Form 50-66C), and Special Education Depreciation Schedule (ISBE Form 50-66D) must be completed. These forms must be retained at the district/special education cooperative for audit verification.

IMPORTANT: In order for any state reimbursement to be received, the FACTS approval file and the claim file must match exactly. Please verify all data for accuracy. Any changes to the FACTS Approval file must be made by June 30, 2011. The only exception to this is if a student enters a **summer** school program after the June 30th transmission, the student will need to be submitted on paper to the Illinois State Board of Education **no later than July 29, 2011.**

FUND CODE

PROGRAM & SCHOOL CODE SECTION

B	Private Tuition (14-7.02)
X or J	Excess Cost (14-7.02b)
E	Individual Orphanage (14-7.03) Public School Placement
F	Individual/Private Orphanage (14-7.03) Private School Placement

Students Not Claimed

When students are not going to be claimed, the box that says "Include in FACTS Claim File" should be unchecked. Not claiming students **does not** make the student ineligible for the IDEA or Preschool child counts as long as the student is enrolled in a program on December 1st.

Instruction for All Claims

All student approval information is provided on FACTS as of the latest transmission. Approval information such as begin and end dates, fund, term and private facility codes must match the information provided for each student on the claim. If a discrepancy in the student approval information is discovered, it must be corrected on the approval file no later than the June 30 transmission.

IMPORTANT NOTE: The deadline for making final additions or changes to the regular term student approval file such as changes to begin and end dates, term codes, fund code corrections such as those from A to X, addition of a related service (e.g., special transportation) and private facility codes must be made by the final transmission on June 30 each year. After the June 30 deadline has passed, the regular term file will not be reopened. The only additions that will be allowed are for new summer school additions that occurred after June 30.

Days Enrolled – Regular for all Students:

All claims should reflect the number of days the student was enrolled (not necessarily attended) in the approved program during the regular school term as approved on FACTS. Students enrolled in less than full-day programs who are not in regular education programs the remainder of the school day must have the number of enrolled days adjusted to reflect their partial day enrollment. This situation typically occurs with the pre-school/early childhood students who are in half-day program and then return home. In order to adjust the days enrolled correctly, the percentage of the school day that the program is operated must be multiplied by the actual number of school days the student was enrolled in the program. All calculations must be truncated (i.e. decimal portion ignored). The following are examples of this calculation.

- A. Student is enrolled in a 1/2 day early childhood class the entire school year.

$$.5 \times 176 = 88$$

88 days should be entered in days enrolled.

- B. Student is enrolled in a 1/2 day early childhood class, second semester for 88 days.

$$.5 \times 88 = 44$$

44 days should be entered in days enrolled.

- C. Student is enrolled in a 1/2 day early childhood class operating four days a week (.8 of a week) for the entire school year.

$$.4 \times 176 = 70.4 \quad \text{or} \quad .5 \times 176 \times .8 = 70.4$$

70 days should be entered in days enrolled.

The following sections of the instructions explain the completion of the claim for each funding program/fund code. Refer to the appropriate sections as you complete the claim.

Private Tuition Reimbursement - 14-7.02 (Fund Code B)
Due at the ISBE August 15

Only students approved on FACTS with private facility codes for facilities with approved tuition days and tuition rates can be claimed. Students who are approved on FACTS with private facility codes for room and board only are not claimed on this claim. Please verify that the private facility code is correct for both the student's placement and for tuition reimbursement.

Days Enrolled – Regular	See Instruction for All Claims (page 3).
Days Enrolled – Summer	Insert the number of days the student was <u>enrolled</u> (not necessarily attended) and approved on FACTS in the approved program during the <u>2011 Summer Term</u> . Enter whole numbers only (truncate if necessary).
Days in Session – Regular	The number of days the program was in session during the Regular school term is entered as approved by ISBE for the private facility entered. <u>Do not change the entry.</u> In cases where the facility operated only for a partial term, the total days in session has been pre-entered as "176" for reimbursement calculation purposes. If zeros appear in this box, the private facility code listed is for a facility/program that is <u>not</u> approved for tuition.
Days in Session – Summer	The approved number of days the program was in session during the 2011 summer term is entered for students who were listed on FACTS for summer placement. If the student was not enrolled for summer term, this number should be changed to zero.
A.D.E.	The Average Daily Enrollment (A.D.E.) will automatically be computed as the claim is processed at ISBE. It is computed by dividing the total Days Enrolled for Regular and/or Summer by the total Days in Session for Regular and, if applicable, Summer. The A.D.E. is calculated to three decimal places <u>without</u> rounding.
Ed Cost/A.D.E.	<u>Do not complete.</u> Not applicable for Private Tuition claims.
Ed Cost/Student	Insert the tuition the district paid to the private facility for the regular and 2011 summer term. This amount would usually be Days Enrolled for Regular and Summer terms multiplied by the approved per diem rate for the school program. The per diem rate cannot exceed the amount approved by the Illinois Purchased Care Review Board (IPCRB). Round the number to the nearest whole dollar (If under 50 cents truncate; if over 50 cents round up).

Trans Cost

Do not complete. Not applicable for Private Tuition claims. Transportation costs for these students are claimed via the *Student Transportation Claim Reimbursement System* (PTCRS).

Per Capita Tuition

The latest available per capita tuition charge has been entered for each district based on information supplied from the *Illinois School District Annual Financial Report* (ISBE Form 50-35). **Do not change this number.** If this number is missing, it will be available to the ISBE at the time claims are processed and reimbursement is calculated. This data is available via the Illinois Local Education Agency Retrieval Network ([ILEARN](#)). Enter the District Name or R-C-D-T (Region-County-District Type) Code; click on District Name; click on the Per Student Information tab; scroll down to per capita tuition charge.

Estimated Reimbursement

OPTIONAL. ISBE will automatically compute the estimated reimbursement.

If a district wishes to compute the claim in order to determine the reimbursement it will potentially receive, the computations are as follows.

Example 1

If the district per capita tuition charge is greater than \$4,500, calculate the private tuition reimbursement as follows:

1. Multiply the per capita tuition charge by the A.D.E.
2. Multiply the result of step 1 above by two.
3. Subtract the result of step 2 from the Ed Cost/Student. This is the amount that the district is eligible to receive in reimbursement.

Calculation

Per Capita Tuition = \$5,000; A.D.E. = .500;
Education Cost This Student = \$11,500

1. $\$5,000 \times .500 = \$2,500$
2. $\$2,500 \times 2 = \$5,000$
3. $\$11,500 - \$5,000 = \$6,500$ total reimbursement

Example 2

If the district per capita tuition charge is equal to or less than \$4,500, calculate the private tuition reimbursement as follows:

$$X = \$4,500 \times \text{A.D.E.}$$

$$Y = \text{Per Capita Tuition} \times \text{A.D.E.}$$

$$Z = X + Y$$

1. Calculate X, Y and Z
2. $X - Y$ = tier 1 reimbursement that the district is eligible to receive if Ed Cost/Student is equal to or greater than X.
3. $\text{Ed Cost/Student} - Z$ = tier 2 reimbursement that the district is eligible to receive if the result is a positive number.
4. Tier 1 reimbursement + Tier 2 reimbursement = Total Reimbursement

Calculation

Per Capita Tuition = \$4,000; A.D.E. = .500; Ed. Cost = \$11,500

$$1. X = \$4,500 \times .500 = \$2,250$$

$$Y = \$4,000 \times .500 = \$2,000$$

$$Z = \$2,250 + \$2,000 = \$4,250$$

$$2. \$2,250 - \$2,000 = \$250 \quad \text{tier 1 reimbursement}$$

$$3. \$11,500 - \$4,250 = \$7,250 \quad \text{tier 2 reimbursement}$$

$$4. \$250 + \$7,250 = \underline{\underline{\$7,500}} \quad \text{total reimbursement}$$

Excess Cost Reimbursement - 14-7.02b (Fund Codes X and J)
Due at the ISBE August 15

Days Enrolled – Regular	See Instruction for All Claims (page 3).
Days Enrolled – Summer	<u>Do not complete.</u> Not applicable for Excess Cost claims.
Days in Session – Regular	The number of days in session (Total Attendance Days) for the regular term should be entered from the Public School Calendar. Go to Public School Calendar Inquiry . Under reports make sure Annual District Calendar button is clicked, verify that the school year is 2010-11, make sure the district is defaulted in the drop down box, and click continue. The Total Attendance Days will be in the legend at the top of that report. If you utilize <i>iePoint</i> go to Calendars and Reimbursement for more information. NOTE: The final Public School Calendar must be approved and transmitted before you transmit the student reimbursement claim.
Days in Session – Summer	<u>Do not complete.</u> Not applicable for Excess Cost claims.
A.D.E.	The Average Daily Enrollment (A.D.E.) will automatically be computed as the claim is processed at ISBE. It is computed by dividing Days Enrolled for Regular term by the Days in Session. The A. D. E. is calculated to three decimal places <u>without</u> rounding.
Ed Cost/A.D.E.	Insert the 1.0 Education Cost for each student from Line 5C of the <i>Special Education Tuition Bill and Claim Computation</i> (ISBE Form 50-66C). <u>Round</u> the number to the nearest whole dollar.
Note:	If a student is being claimed for participation in more than one program for which separate <i>Special Education Tuition Bill and Claim Computation</i> forms apply and separate student entries by program have not been entered on FACTS, the costs from the multiple cost sheets must be pro-rated and added together. To pro-rate costs compute the percentage of total days enrolled for each program in which the student was enrolled. See the following examples.

Example 1

A student was enrolled in one program with a 1.0 A.D.E. cost of \$10,000 for 20 days. For 156 days the same student was enrolled in another program with a 1.0 A.D.E. cost of \$8,000.

$$\begin{aligned}20 + 156 &= 176 \text{ enrollment days} \\20/176 &= .11 \\156/176 &= .89 \\ \\ \$10,000 \times .11 &= \$1,100 \\8,000 \times .89 &= \underline{7,120} \\ &= \$8,220\end{aligned}$$

\$8,220 should be listed as the 1.0 A.D.E. cost.

Example 2

A student was enrolled in one program with a 1.0 A.D.E. cost of \$10,000 for 20 days. For 100 days the same student was enrolled in another program with a 1.0 A.D.E. cost of \$15,000. After 100 days in the second program, the student left the school district.

$$\begin{aligned}20/176 &= .11 \\100/176 &= \underline{.57} \\ &= .68 \\ \\ \$10,000 \times .11 &= \$1,100 \\15,000 \times .57 &= \underline{8,550} \\ &= \$9,650\end{aligned}$$

The \$9,650 does not represent 1.0 A.D.E. cost since the student was only enrolled in the district for .68 of the school year (20/176 + 100/176). The cost must be adjusted to represent a full year or 1.0 ADE cost.

$$\begin{aligned}\$9,650/.68 &= \$14,191.17 \\ \$14,191 &\text{ should be listed as the 1.0 A.D.E. cost.}\end{aligned}$$

Ed Cost/Student

OPTIONAL. ISBE will automatically compute the Education Cost for the student by multiplying A.D.E. by Ed Cost/A.D.E.

Trans Cost

Insert 20 percent of the net transportation expenditures for each student as computed according to the instructions for Line 2, Section II, of the *Special Education Tuition Bill and Claim Computation* (ISBE Form 50-66C) for this student. This cost is **not** adjusted for average daily enrollment in the calculation of reimbursement, so the cost of transportation should only reflect the time in the program being claimed. Round the number to the nearest dollar. Transportation expenditures can only be included in the claim computation for Excess Cost Reimbursement when

the student is approved on FACTS with transportation listed as a related service.

Per Capita Tuition

The latest available per capita tuition charge has been entered for each district based on information supplied from the *Illinois School District Annual Financial Report* (ISBE Form 50-35). **Do not change this number.** If this number is missing, it will be available to the ISBE at the time claims are processed and reimbursement is calculated. This data is available via the Illinois Local Education Agency Retrieval Network ([ILEARN](#)). Enter the District Name or R-C-D-T (Region-County-District Type) Code; click on District Name; click on the Per Student Information tab; scroll down to per capita tuition charge.

Estimated Reimbursement OPTIONAL. ISBE will compute the claim.

If a district wishes to compute the claim in order to determine the reimbursement it will potentially receive, the computation is as follows:

If $(\text{Ed Cost/Student} + \text{Trans Cost}) - (\text{A.D.E.} \times \text{Per Capita Tuition}) \times 4$ is greater than 0, then the threshold for reimbursement has been met and reimbursement will be calculated as follows: $\text{Ed Cost/Student} + \text{Transportation Cost} - (\text{A.D.E.} \times \text{Per Capita Tuition}) \times 4 = \text{reimbursement}$:

Example 1:

A student was enrolled in a program with a 1.0 A.D.E. cost of \$18,720 for 130 days out of 176 days (A.D.E. = $130/176 = .738$). Education Cost/ Student = \$13,815 ($\$18,270 \times .738 = \$13,815$). The student was approved for transportation and that cost was \$5,500. The district's per capita tuition charge is \$6,250. The threshold for qualifying for reimbursement is $(\$6,250 \times .738) \times 4$ or \$18,450.

Ed Cost/Student + Transportation must exceed \$18,450

$\$13,815 + \$5,500 = \$19,315$ (greater than threshold)

Reimbursement = $\$19,315 - \$18,450 = \$865$

Example 2:

A student was enrolled in a program with a 1.0 A.D.E. cost of \$12,000 for 176 days out of 176 days (A.D.E. = $176/176 = 1.00$). The student was approved for transportation and that cost was \$1,000. The district's per capita tuition charge is \$6,250. The threshold for qualifying for reimbursement is $(\$6,250 \times 1.00) \times 4$ or \$25,000.

Ed Cost/Student + Transportation must exceed \$25,000

$\$12,000 + \$1,000 = \$13,000$ (less than threshold)

No Reimbursement

Orphanage Reimbursement for Individual Students – Section 14-7.03
(Fund Codes E and F)

Regular Term Due at ISBE July 15
Summer Term Due at ISBE November 1

Days Enrolled – Regular	Regular Term: See Instruction for All Claims (page 3). Summer Term: <u>Do not complete.</u> Not applicable.
Days Enrolled – Summer	Regular Term: <u>Do not complete.</u> Not applicable. Summer Term: Insert the number of days the student was <u>enrolled</u> (not necessarily attended) in the summer term.
Days in Session – Regular	<p>The number of days in session (Total Attendance Days) for the regular term should be entered from the Public School Calendar. Go to Public School Calendar Inquiry. Under reports make sure Annual District Calendar button is clicked, verify that the school year is 2010-11, make sure the district is defaulted in the drop down box, and click continue. The Total Attendance Days will be in the legend at the top of that report. If you utilize <i>iePoint</i> go to Calendars and Reimbursement for more information.</p> <p>NOTE: The final Public School Calendar must be approved and transmitted before you transmit the student reimbursement claim.</p> <p>For Fund Code F: The number of days the program was in session during the regular school term is entered as approved by ISBE for the private facility entered. <u>Do not change the entry.</u> In cases where the facility operated for only a partial term, the total days in session has been pre-entered as “176” for reimbursement calculation purposes. If zeros appear in this box, the private facility code listed is for a facility/program that is <u>not</u> approved for tuition.</p> <p>Summer Term: <u>Do not complete.</u> Not applicable.</p>
Days in Session – Summer	<p>Regular Term: <u>Do not complete.</u> Not applicable. Summer Term: For Fund Code E, the number of days in session (Total Attendance Days) for the summer term should be entered.</p> <p>For Fund Code F, the number of days the program was in session during the summer term is entered as approved by ISBE for the private facility entered. <u>Do not change the entry.</u> If zeros appear in this box, the private facility code listed is for a facility/program that is <u>not</u> approved for tuition.</p>

A.D.E. The average daily enrollment (A.D.E.) will automatically be computed as the claim is processed at ISBE. It is computed by dividing Days Enrolled by Days in Session. The A.D.E. is calculated to three decimal places **without** rounding.

Ed Cost/A.D.E. For **Fund Code E** only, insert the 1.0 Education Cost for each student from Line 5c of the *Special Education Tuition Bill and Claim Computation* (ISBE Form 50-66C). Round the number to the nearest whole dollar

Note: If a student is being claimed for participation in more than one program for which separate *Special Education Tuition Bill and Claim Computation* forms apply and separate student entries by program have not been entered on FACTS, the costs from the multiple cost sheets must be pro-rated and added together. Pro-ration of the costs is accomplished by computing the percentage of the total days enrolled for each of the programs in which the student was enrolled.
For example: See page 8.

Ed Cost/Student For **Fund Code E:** ISBE will automatically compute the education cost for the student by multiplying A.D.E. by Ed Cost/A.D.E.

For **Fund Code F:** Insert the tuition the district is obligated to pay the private facility for the term involved. This amount would usually be Days Enrolled (Regular or Summer) times the approved per diem rate for the school program. The per diem rate cannot exceed the amount approved by the Illinois Purchased Care Review Board. Round the number to the nearest whole dollar.

Trans Cost For **Fund Code E:** Insert 100 percent of the transportation expenditures for each student as indicated in Section III, of the *Special Education Tuition Bill and Claim Computation* (ISBE Form 50-66C).

For **Fund Code F:** Insert the amount expended and documented for transportation for this student. Round the number to the nearest whole dollar.

Note: Transportation expenditures can only be included in the claim computation for Orphanage Reimbursement when the student is approved on FACTS with transportation listed as a related service. Transportation expenditures included in this claim must be reported as offsetting revenue on Line 19b of the student transportation reimbursement claim in the *Student Transportation Claim Reimbursement System (PTCRS)*.

Per Capita Tuition Not applicable for Individual Orphanage Claims.

Estimated Reimbursement OPTIONAL. ISBE will compute the claim. If your district wishes to compute the claim in order to determine the reimbursement it will receive, calculate the sum of Ed Cost/Student and Trans Cost.

Instructions for Correcting Error Messages Special Education Private Tuition Reimbursement Claim

Once all claims have been received at the Illinois State Board of Education, edits of the claims will be run. The errors for the Private Tuition claims will be sent electronically through Data Correction Services (DCS) to the original site that submitted the claim and the Directors of Special Education. All corrections to the claim for a student must be made electronically. If corrections are made to the claim as a result of error messages 1, 2 and 9, the claim line will have to be deleted and entered again with the correct information.

ERROR MESSAGE	CORRECTION TO BE MADE
1. <u>Student Not Found on FACTS – Not Reimbursed</u>	The student entry being claimed is not found on FACTS. Check the county-district-type codes; fund code; private facility code, if applicable; ISBE student ID (which includes the birth date and beginning date) and student name on the claim form to make sure these entries match exactly the FACTS entry for the student. Please refer to the DCS file "Private Facility Students Entered on the 2010-11 FACTS Not on Student Reimbursement Claim" to see if the student you are trying to claim is listed. If the student is not listed on FACTS, no reimbursement will be paid. If you are correcting the claim form to match FACTS, you must delete the current claim entry and re-add the claim entry correctly.
2. <u>Student Disapproved on FACTS – Not Reimbursed</u>	The student being claimed is listed on FACTS but is <u>not</u> approved for reimbursement. (No reimbursement will be paid.)
3. <u>Regular Claim Days Exceed FACTS Days</u>	The days enrolled for regular term on the claim form are listed in the error message. The beginning and ending dates on FACTS are also listed in the error message. The beginning and ending dates on FACTS indicate that the student was not enrolled and approved for the number of days being claimed for the regular term. Correct the regular days enrolled on the claim to reflect the number of days approved on FACTS. For Fund Code B, adjust Education Cost/Student so that the number of approved days multiplied by the per diem rate is entered.
4. <u>Days Enrolled or Days in Session Equal Zero</u>	This error means that the Days Enrolled or Days in Session are blank. "Days Enrolled" and "Days in Session" must be reported for a claim to be computed. Enter the correct information as applicable to the student.

5. Total Days Enrolled Greater Than Total Days in Session
The days enrolled cannot be greater than the days in session. Enter the correct number of days as applicable to the student.

6. Private Facility Code Is Invalid Reimbursement Not Computed
The private facility code reported is not a valid code for an approved facility or is approved for room and board only. If the student is approved on FACTS, refer to the DCS file "Private Facility Students Entered on the 2010-11 FACTS Not on Student Reimbursement Claim" to locate the approved entry. To correct the private facility code listed on the claim, you must delete the current claim entry and re-add the claim entry correctly. All facilities approved for tuition claims can be found at www.isbe.net, choose: Funding and Disbursements, under Resources click on Special Education, click on Sp Ed Private Facility Inquiry, verify school year and click continue.

7. Education Cost/Student is Zero (Fund B & F)
If the student is claimed for Private Tuition reimbursement under Section 14-7.02 or Orphanage under Section 14-7.03, the total education cost must be reported in Education Cost/Student. Enter the amount paid for tuition for regular and/or summer terms (Fund B only) for this student in Education Cost/Student of the claim using whole dollars only.

8. Regular Days Enrolled Greater Than Days Approved for Private Facility
The days enrolled for regular term cannot exceed the days approved for the private facility. Re-enter the correct number of days. Refer to the approved list of private facilities.

9. Summer Days Enrolled Greater Than Days Approved for Private Facility
The days enrolled for summer term cannot exceed the days approved for the private facility. Re-enter the correct number of days. Refer to the approved list of private facilities.

10. Regular Term Claimed But Not Approved on FACTS
Regular Days Enrolled was completed; the student is not approved on FACTS for the regular term. The cost reported in Ed Cost/Student has been revised by multiplying Summer Days Enrolled, if entered and approved, by the per diem for the summer term. This error message is given in order to inform the district of the change made on the claim originally submitted.

11. Summer Term Days Claimed But Not Approved on FACTS

Summer Days Enrolled was completed; the student is either not approved on FACTS or exited prior to the summer term. The cost reported in Ed Cost/Student has been revised by multiplying Regular Days Enrolled, if entered and approved, by the per diem for the regular term. This error message is given in order to inform the district of the change made on the claim originally submitted.

12. Ed Cost/Student Greater Than Maximum Tuition Rate

Education Cost/Student exceeds the maximum cost allowed for the private facility. The cost reported in Education Cost/Student has been revised by multiplying the approved regular and/or summer term days enrolled by the per diem rate for the private facility. This error message is given in order to inform the district of the change made on the claim originally submitted.

INSTRUCTIONS FOR COMPLETING *SPECIAL EDUCATION DOCUMENTATION SHEET (ISBE FORM 50-66B)*

Schedule A & Schedule B

These instructions are the requirements for calculating the cost of special education programs based upon 23 Illinois Administrative Code, Subtitle A, Chapter I, Subchapter c, Part 130 - [Determining Special Education Per Capita Tuition Charge](#).

Complete the Personnel (Schedule A) and Student (Schedule B) Documentation forms for Special Education Programs for students claimed for Excess Cost and students from Orphanages, Foster Family Homes, or State Housing Units as supporting documentation for claims for reimbursement filed under Sections 14-7.02b and 14-7.03 of the School Code.

SCHEDULE A - PERSONNEL DOCUMENTATION

To support documentation of the expenditures and receipts listed on the *Special Education Tuition Cost Sheet* (ISBE Form 50-66A); three groups of personnel employed in the program specified at the top of the Cost Sheet should be listed on *Schedule A, Personnel Documentation*.

1. Personnel employed the current school year or summer term who were also employed the previous year or summer term, respectively, and for whom personnel reimbursement was **received** to offset current program costs. (Complete Columns 1-11.)
2. Personnel employed the previous school year or summer term who are no longer employed or who have moved to another program for whom personnel reimbursement was **received** to offset current program costs. (Complete Columns 1-5, 8, and 9.)
3. Personnel employed the current school year or summer term who were not employed the previous school year or summer term, respectively, and for whom no personnel reimbursement was **received** to offset current program costs. (Complete Columns 1-7, 10, and 11.)

<u>Column</u>	<u>Instructions</u>
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1	Enter appropriate code identifying the classification of the employee. This should match the <i>Special Education Personnel Approval File and Special Education Personnel Reimbursement</i> data listing for all employees.
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<u>Code</u>	<u>Classification</u>
1,7	Certified
3,9	Non-Certified

Any costs incurred for personnel who are not approved on the [Special Education Personnel Approval Procedures](#) cannot be included on the *Cost Sheet* (ISBE Form 50-66A).

<u>Column</u>	<u>Instructions</u>
2	Enter the Social Security number or IEIN of the employee as it appears on <i>Special Education Personnel Approval File</i> and <i>Special Education Personnel Reimbursement</i> .
3	Enter the name of the employee as it appears on <i>Special Education Personnel Approval File</i> and <i>Special Education Personnel Reimbursement</i> forms.
4	Enter the work assignment for the employee as it appears on <i>Special Education Personnel Approval File</i> and <i>Special Education Personnel Reimbursement</i> forms.
5	Enter the ratio of the employee's salary allowed for this program. The ratio shall be determined by dividing the number of students served by the employee in this program by the total number of students served by the employee the entire year. EXAMPLE: Students served by the employee in this program = 5 Total students served by this employee = 25 Ratio Calculation $5 / 25 = .20$. The salary and benefits credited to the five students would be reported on Lines 7-24 of the <i>Cost Sheet</i> (ISBE Form 50-66A).
6	Enter the total salary for the employee as reported on <i>Special Education Personnel Reimbursement</i> claim for the current year.
7	Enter the product of Column 5 multiplied by Column 6.
8	Enter the actual reimbursement received during the current year for the employee. This information should match the amount for the employee on the <i>Special Education Personnel Reimbursement Computation</i> including pro-ration.
9	Enter the product of Column 5 multiplied by Column 8. The total of Column 9 represents the total state personnel reimbursement for all employees charged to the program and must match the amount entered on Line 33 of the <i>Cost Sheet</i> (ISBE Form 50-66A).
10	Enter the amount of the employee salary that was reported in <i>Special Education Personnel Reimbursement</i> for the current year. Include only the portion of salary listed as "Other" that is federal funding. Medicaid reimbursement used to supplement employee salaries should not be included in this column per Section 130.40(c) of the regulations.
11	Enter the product of Column 5 multiplied by Column 10. The total of Column 11 represents total federal personnel reimbursement for all employees charged to the program and must match the amount entered on Line 34 of the <i>Cost Sheet</i> (ISBE Form 50-66A).

SCHEDULE B - STUDENT DOCUMENTATION

All students, regardless of whether they are claimable for state reimbursement under the Special Education Orphanage or Excess Cost reimbursement programs who were served in the program identified on the *Cost Sheet* (ISBE Form 50-66A) **must** be included on Schedule B.

<u>Column</u>	<u>Instructions</u>
1	Enter the name of the student in last, first, and middle name format.
2	Enter the district information claiming reimbursement.
3	Enter the number of days the student was enrolled in the program. See Instruction for All Claims (page 3).
4	<p>Enter the total number of days the program identified on the <i>Cost Sheet</i> (ISBE Form 50-66A) was in session during the <u>regular or summer school term.</u></p> <p>Regular Term - The number of days in session for the regular term are the same as Total Attendance Days on the public school calendar. Go to Public School Calendar Inquiry. Under reports make sure Annual District Calendar button is clicked, verify that the school year is 2010-11, make sure the district is defaulted in the drop down box, and click continue. The Total Attendance Days will be in the legend at the top of that report. If you utilize <i>iPoint</i> go to Calendars and Reimbursement for more information.</p> <p>NOTE: The final Public School Calendar must be approved and transmitted before you transmit the student reimbursement claim.</p> <p>Summer Term – The number of days in session for the summer term would be the total number of days the summer program operated.</p>
5	The average daily enrollment (A.D.E.) is computed by dividing Days Enrolled by Days in Session. The A.D.E. is calculated to three decimal places without rounding..
6	<p>Enter the percentage, expressed as a two-digit decimal, that reflects the amount of time for which a student receives special education services under his or her IEP at the time of entry into the special education program as compared to the total amount of time in the student's regular instructional day. The instructional school day is not "bell to bell" and should omit passing periods, lunch, and recess unless the student's IEP requires support during those times. (See Section 130.10)</p> <p>This percent time in special education must be calculated individually for each student in the program. Half-day preschool students who <u>only</u> attend the special education program should have 1.00 entered in Column 6.</p>
7	Enter the product of Column 5 multiplied by Column 6. See Section 130.10 "Average Daily Enrollment" for definition of ADE. The total of Column 7 for the program must match Line 1 of the <i>Cost Sheet</i> (ISBE Form 50-66A).

**INSTRUCTIONS FOR COMPLETING
SPECIAL EDUCATION TUITION COST SHEET
ISBE FORM 50-66A**

These instructions reflect the requirements for calculating the cost of Special Education programs based upon 23 Illinois Administrative Code, Subtitle A, Chapter I, Subchapter c, Part 130 - [Determining Special Education Per Capita Tuition Charge](#)

The *Special Education Tuition Cost Sheet* (ISBE Form 50-66A), henceforth referred to as the "Cost Sheet", is used for tuition billing to programs independent of the special education cooperative of both the resident and serving district (See Section 130.10 "Local Education Agency" and Section 130.20 of the cost rules). The Special Education Per Capita cost rules are used to compute educational costs claimed under Sections 14-7.02b and 14-7.03 of the School Code.

The Cost Sheet is to be used in conjunction with the *Special Education Documentation Sheet* (ISBE Form 50-66B schedules A and B); *Special Education Tuition Bill and/or Claim Computation* (ISBE Form 50-66C); and *Special Education Depreciation Schedule* (ISBE Form 50-66D). The Cost Sheet and ISBE Forms 50-66B, 50-66C and 50-66D must be completed before the *Special Education Student Reimbursement* claim is completed. Retain copies of the Cost Sheet and its related forms in the district's files attached to a copy of the claim, for audit verification purposes.

A separate cost sheet and accompanying schedules should be prepared for summer school programs. This is required for claiming under Section 14-7.03 and for billing other entities for services provided.

COST SHEET (ISBE FORM 50-66A) COMPLETION

NOTE: It is recommended that the *Special Education Documentation Sheet*, (ISBE Form 50-66B) be completed prior to entering data on the Cost Sheet (See page 24).

Term

Check either regular term or summer term, based upon the term to be billed or claimed. Under Section 14-7.02b, Excess Cost, only regular term costs are allowed to be claimed. Under Section 14-7.03, Orphanage, regular term and summer term costs are claimed separately.

District Information

Enter the name of the school district, special education cooperative, or regional program whose costs are listed on this cost sheet. Enter the name and telephone number of the person who can be contacted regarding the data entered on this cost sheet.

Special Education Data

Name of Program - Enter the name of the program for which the Cost Sheet is being completed, e.g., LD self-contained, TMH, etc. Note: Effective October 5, 2006 a program per Section 130.10 is defined as “a combination of special education instructional services, supportive services, supplies, materials, physical plant adjustments, and other special educational facilities designated by a local education agency as meeting the common educational needs of a group of students with disabilities.”

<u>Line</u>	<u>Instructions</u>
1	Enter the A.D.E. (Average Daily Enrollment) of students in the specified program for whom the costs to be recorded are incurred. This figure is the total of the A.D.E. for all students enrolled in the program as listed in Column 7 of the <i>Special Education Documentation Sheet, Schedule B</i> (ISBE Form 50-66B).
2	Enter the number of days that the program is in session. This is the same number as is entered on the <i>Special Education Documentation Sheet, Schedule B</i> (ISBE Form 50-66B) in Column 4.
3	Enter the <u>total number of special education students</u> i.e., the most recent December 1 child count of the district/cooperative preparing this cost sheet for the current school year. This is included on the Data for Use on the Special Education Tuition Cost Sheet . The excel file is sorted by RCDT number. Use the data supplied since ISBE auditors will use that data when auditing claims under Sections 14-7.02b and 14-7.03. This will be the base number upon which ancillary or supportive service pro-rations will be calculated. (Refer to Section 130.10 of the regulations “Total Number of Special Education Students Enrolled.”) Note: Line 3 is not required to be completed for summer term programs.

Regular Education Data

<u>Line</u>	<u>Instructions</u>
4	Enter the total enrollment of the district preparing the Cost Sheet as reported on the Fall Housing Report. This is included on the Data for Use on the Special Education Tuition Cost Sheet . The excel file is sorted by RCDT number. Use the data supplied since the ISBE auditors will use this data when auditing claims under Section 14-7.02b and 14-7.03. (Refer to Section 130.10 of the regulations, “Total Number of Students Enrolled.”) Special Education cooperatives preparing the Cost Sheet for cooperative-operated programs should use total students enrolled for all of the districts within the cooperative. Note: Line 4 is not required to be completed for summer term programs.
5	Enter the Total Attendance Days in session from the public school calendar of the district/cooperative preparing the Cost Sheet. Go to Public School Calendar Inquiry . Under reports make sure Annual District Calendar button is clicked,

verify that the school year is 2010-11, make sure the district is defaulted in the drop down box, and click continue. The Total Attendance Days will be in the legend at the top of that report. If you utilize *iPoint* go to [Calendars and Reimbursement](#) for more information.

NOTE: The final Public School Calendar must be approved and transmitted before you transmit the student reimbursement claim.

- 6 Enter the district per capita tuition charge. This is included on the [Data for Use on the Special Education Tuition Cost Sheet](#). The excel file is sorted by RCDT number. Per Section 10-20.12a of the School Code, ten percent may be added to the published per capita tuition charge. This allows per capita rates to more reasonably reflect yearly cost increases when billing between districts. The additional ten percent can only be used when the preparing district is NOT the resident district.

Note: Line 6 is not required to be completed for summer term programs.

Expenditures

This section will be devoted to computing the total costs of the program to be billed or claimed. To accomplish this, an overview of the school curriculum should be done to determine the expenses that were mandatory to provide the comprehensive program as required by the Individualized Education Program (IEP) of students included in Line 1. Summer term cost sheets are to reflect only direct student service and related support costs. The indirect costs reported on Lines 8-24 that are calculated through division by either Lines 3 or 4 are included for the regular term only.

All expenditures listed on the Cost Sheet must be recorded in the accounting records of the serving district/cooperative in sufficient detail. (See Section 130.30 (a)(b) of the cost rules.)

Costs incurred for “full inclusion” programs, i.e., providing a student with disabilities with his or her education within the general education classroom, with the supports and accommodations needed for that student provided by an aide with appropriate oversight by a certified teacher should be itemized for that student and listed on Line 3a of the *Special Education Tuition Bill and Claim Computation* (ISBE Form 50-66C).

Functions

To accurately report expenditures in the Functions listed on the Cost Sheet the following procedures are recommended:

1. Determine the student population for which the Function is intended to serve.
2. Determine the program expenditures that may be included for Objects 100, 200, 400 and 600 for each Function listed.

The only expenditures permitted for Object 300 - Purchased Services are for services under Functions 1201-1220 (Instruction), 2113 (Social Work Services), 2130 (Health Services), 2140 (Psychological Services), 2150 (Speech Pathology and Audiology)

Services), 2210 (Improvement of Instruction, 2220 (Educational Media Services) and 2540 (Operation and Maintenance) per Section 130.40(f). If the district does not cost account to 2112 and 2113 but only uses 2110, then purchased services are not allowed; 2110 expenditures (Attendance and Social Work Services) must be listed on Line 24.

The only expenditures permitted for Object 500 - Capital Outlay expenditures permitted are recorded on Line 25, Equipment Depreciation.

3. For Lines 8 – 24, depending on the cost accounting specificity of the local education agency, determine the expenditures that are to be reported under Column A (expenditure serves total number of special education students enrolled) or Column B (expenditure serves total number of students enrolled). Expenditures for a specific function cannot be listed in both Column A and Column B. All personnel whose salaries and benefits are included in expenditures reported under Column A must be approved on the *Special Education Personnel Approval File*. All personnel in Line 7 or any other function where costs are directly carried from Column A to the Totals column must be listed on the *Special Education Documentation Sheet*, Schedule A Personnel documentation (ISBE Form 50-66B)

The prior year Annual Financial Report data can be used as long as it is used consistently from year to year (regular term only). If the district/cooperative segregates recorded expenditures by the specific program entered on Line 1, it can record those expenditures on Lines 7 - 24 under Column A - Special Education and carry that amount over to the Totals column, with no division or multiplication.

If the district/cooperative segregates recorded expenditures for the total special education student population, it can record those expenditures on Lines 8 through 24 under Column A and use Line 3 (total number of special education students enrolled) for the divisor listed under Column C.

Note: Effective October 5, 2006, per capita expenditures recorded in Functions 2113 (Social Work Services), 2140 (Psychological Services), 2150 (Speech Pathology and Audiology Services) and 2330 (Special Area Administrative Services) are allowed to be calculated by dividing the allowable expenditures by the total number of special education students enrolled. All personnel whose salaries and benefits are included in expenditures reported under Column A must be approved on the *Special Education Personnel Approval file*.

If the district/cooperative does not segregate recorded expenditures by the student population served, the total expenditures in the specified accounts must be entered on Lines 8 - 24 under Column B Regular Education and divided by Line 4 (Total Enrollment) in Column C. Remember that the reported costs are only applicable to the program specified at the top of the Cost Sheet. Documentation should be retained regarding the basis for the costs included on the Cost Sheet.

<u>Line</u>	<u>Instructions</u>
7	<p>Enter all expenditures recorded in the appropriate Function 1200 account for instruction applicable to the program. Normally, these expenditures will be recorded in Functions 1201-1220 as defined by the Illinois Program Accounting Manual (IPAM). The instructional costs entered on Line 7 are the costs related to providing instruction for the special education students whose ADE is entered on Line 1. Only teachers and aides directly involved in classroom instruction, and their related costs, may be charged to this line. Do not include expenditures for individual student aides or equipment purchased for that student. (See Section 130.30 (d) of the regulations).</p> <p>Equipment purchased for the <u>special education program</u> designated on this Cost Sheet which costs less than \$2,500 per unit may be included in Line 7. Equipment purchased for the <u>special education program</u> designated on this Cost Sheet which costs \$2,500 or more per unit should be entered on Line 25, Equipment Depreciation.</p>
8-23	<p>Enter all expenditures in <u>either</u> Column A or Column B to designate the population to which expenditures directly pertain. Do not include expenditures incurred for an individual student. These costs are listed on the <i>Special Education Tuition Bill and/or Claim Computation</i> (ISBE Form 50-66C). Do not list expenditures in both Columns A and B. <u>All personnel whose salaries and benefits are included in expenditures reported under Column A must be approved on the <i>Special Education Personnel Approval file</i>.</u></p> <p>Note: Summer term expenditures are only recorded in Column A and are direct student service and related support costs.</p>
24	<p>Enter the IPAM function number and any expenditure directly related to the provision of services for the students specified on Line 1 that are not listed elsewhere on the Cost Sheet. Only Functions 2110 (Attendance and Social Work Services), 2190 (Other Support Services – Students), 2490 (Other Support Services – School Administration), and 5100 (Debt Services – Interest) are permitted on this line. Function 5100 is restricted to exclude interest for capital expenditures per Section 130.30 (k) of the regulations. Function 2560 (Food Services) is not permitted for claim purposes.</p>

Equipment Depreciation

<u>Line</u>	<u>Instructions</u>
25	<p>Determine the expenditures for equipment utilized for the program. Equipment which is necessary for the operation of the special education program designated on the Cost Sheet must be depreciated on a five-year schedule if the per unit cost is \$2,500 or more. A <i>Special Education Depreciation Schedule</i> (ISBE Form 50-66D) must be attached to the Cost Sheet if depreciation is entered on Line 25. If the per unit cost of the equipment for the program is less than \$2,500 you may include the total cost in the year of purchase. If equipment is purchased solely for the benefit of one student and billed in that manner, the district billed is the owner of the equipment.</p>

Operation and Maintenance

<u>Line</u>	<u>Instructions</u>
26	If the classroom space used in the program is <u>owned</u> by the district/cooperative, enter all operation and maintenance expenses except capital outlay, life-safety building improvements or asbestos abatement. In instances where the program includes multi-site locations, separate computations may be necessary. Include a statement that off-sheet computations were made to support the expenses listed and maintain documentation of any such computations.
27	Enter the aggregate number of all classrooms here. This information is provided on the <u>Data for Use on the Special Education Tuition Cost Sheet</u> . The excel file is sorted by RCDT number. The information is derived from the most recent District-Owned Classrooms Inventory on file at the time of printing. Note: this file was last updated March 2001, unless updated information was voluntarily provided. <u>Use the data supplied</u> since the ISBE auditors will use the printout data when auditing claims under Sections 14-7.02b and 14-7.03. (Refer to Section 130.30(i) of the regulations.)
28	Divide Line 26 by Line 27 to determine the average operating cost for classrooms in the district/cooperative.
29	Enter the number of district owned classrooms used in the program for which the Cost Sheet is being completed and multiply by the average operating cost for classrooms, Line 28. The number of classrooms should correlate to the number of teachers included in Line 7.
30	<p>If the classroom space used in the program is owned by the district/cooperative, check the box labeled "Depreciation," calculate the product, and enter it on the line provided. If the classroom space used in the program is leased/rented by the district/cooperative, check the box labeled "Rent" and enter the amount paid on the line provided.</p> <p>Note: Rent is restricted to payment for privately owned space or publicly owned space <u>not</u> owned by a district or the districts within a cooperative. Cooperatives charged "rent" by member districts can only claim operation and maintenance, and depreciation. (Refer to Section 130.30 (j) of the regulations.).</p>
31	Include any special expense, not previously entered and described. Include a statement that off-sheet computations were made to support the expenses listed and maintain documentation of any such computations.

Note: Social Security, Illinois Municipal Retirement, and Liability Insurance may be included, but funds recovered through bill payments or state reimbursement must be returned to these respective funds (refer to Section 130.30(n),(o) of the regulations) in the same ratio as they were to the total cost billed or claimed, i.e., if 5% of billed costs are attributable to Social Security, then 5% of the receipts must be posted into the Social Security fund.

32 Calculate the total for Lines 7 through 31 and enter the sum.

Receipts

<u>Line</u>	<u>Instructions</u>
33	Enter the total amount received in Special Education Personnel Reimbursement for this year as supported by the total of Column 9 of the <i>Special Education Documentation Sheet, Schedule A Personnel Documentation</i> (ISBE Form 50-66B). This revenue will offset expenditures recorded on Lines 7 through 24 of this Cost Sheet.

Note: If the program is a summer term program, only enter reimbursement received for the prior summer term.

34	Enter the total amount of federal funds, <u>regardless of source</u> , that were used to pay the expenditures recorded on Lines 7 through 31 of this Cost Sheet. Attach an itemized listing of these federal funds for amounts in excess of Column 11 of the <i>Special Education Documentation Sheet, Schedule A Personnel Documentation</i> (ISBE Form 50-66B). The itemized list must include the source of funds, the function to which it is recorded as an expenditure on Lines 7 through 31, and the dollar amount allocated to this program based upon the allocation used on Lines 7 through 31.
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Note: Medicaid funds do not need to be offset on this line per Section 130.40(c) of the regulations.

35	Add Lines 33 and 34 and enter the total.
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Net Expenditures

<u>Line</u>	<u>Instructions</u>
36	Subtract Line 35 from Line 32.
37	Divide Line 36 by Line 1. This amount represents the 1.0 ADE special education cost for one student if they were in the program all day the entire year.

INSTRUCTIONS FOR COMPLETING THE *SPECIAL EDUCATION TUITION BILL AND CLAIM COMPUTATION* [ISBE FORM 50-66C](#)

These instructions are the requirements for calculating the cost of Special Education programs based upon 23 Illinois Administrative Code, Subtitle A, Chapter I, Subchapter c, Part 130 - [Determining Special Education Per Capita Tuition Charge](#)

I. Tuition Bill Computation

Enter the name and the days enrolled for the student for whom this *Special Education Tuition Bill and Claim Computation* (ISBE Form 50-66C), henceforth referred to as the Bill/Claim Computation, is being prepared as indicated on the *Special Education Documentation Sheet, Schedule B* (ISBE Form 50-66B) in Column 3. Enter the name of the program identified on the *Special Education Tuition Cost Sheet* (ISBE Form 50-66A) being used to complete this Bill/Claim computation. A copy of the Cost Sheet for the program this student is in should be attached to the Bill/Claim computation for audit purposes. If this student is in multiple programs, multiple Cost Sheets should be attached.

1. Total Education Cost for 1.0 A.D.E. Enrolled Student Based upon This Student's Percentage of Time in Special Education and Regular Education

To determine the cost for a student who is enrolled the entire school year in both a regular and special education program:

- a. Enter the amount from Line 37 of the *Cost Sheet* designated for this Bill/Claim Computation.
- b. Enter the percentage of time this student spends in special education. This figure appears in Column 6 of the *Special Education Documentation Sheet, Schedule B* (ISBE Form 50-66B).
- c. Enter the product of Line 1a multiplied by Line 1b. This represents the student's special education program costs.
- d. Enter the district per capita tuition charge, Line 6 of the *Cost Sheet* designated for this Bill/Claim Computation. This figure represents the district's latest per capita tuition charge from the previous school year as calculated from the *Illinois School District Annual Financial Report* (ISBE Form 50-35).
- e. Enter the percentage of time the student is in regular education.
Students in Pre-School / Early Childhood Programs

This percentage should be the remainder of 100% minus the percentage of time reported in Column 6 (Percent in Sp Ed) of the *Special Education Documentation Sheet, Schedule B* (ISBE Form 50-66B) reported on line 1b. If the student's participation in regular education varies from day to day, use the percentage of time for a scheduled week as reflected in the student's IEP.

Students in Kindergarten thru Grade 12 Enter the percentage of the school day the student is Inside the Regular Education Environment. To determine the percentage of time INSIDE the regular environment, divide the time (in minutes or hours) that the student is INSIDE the regular environment each week by the total time in the school week. Please note that the time spent outside the regular environment receiving services unrelated to the student's disability (e.g. time receiving LEP services) should be considered time inside the regular environment.

EXAMPLE

Johnny is in a school that has a bell to bell week with 1950 minutes.

He is *outside* the regular education environment for 200 minutes per week.

Bell to Bell Minutes per Week – Minutes Outside Regular Education Environment
(1950 – 200 = 1750)

Therefore, he is *inside* the regular education environment for 1750 minutes per week.

$(\text{Minutes inside regular education environment} / \text{Minutes Bell to Bell week}) * 100$
(1750 / 1950 = .897) * 100 = 89.7 or 90%

- f. **90% Inside** the Regular Education Environment
- g. Enter the product of line 1d multiplied by line 1e. This represents the student's regular education program costs.
- h. Enter the sum of line 1c plus 1f. This represents 1.0 ADE cost for the student.

2. This Student's Education Cost

- a. Enter the figure for this student from Column 5 of the *Special Education Documentation Sheet, Schedule B* (ISBE Form 50-66B).
- b. Enter the product of Line 1g multiplied by Line 2a.

3. Individual Student Costs (Actual)

The costs/expenditures entered on Lines a, b, and c are for services and equipment that are obtained solely for the student who is named at the top of the form. These expenditures/costs cannot be included in entries on any *Special Education Tuition Cost Sheet* (ISBE Form 50-66A).

- a. Enter the net salary including benefits of an individual aide assigned to the student. This line should also be used for a teacher/aide's salary when the student is in a full-time regular education program with a special education teacher/aide assigned solely to the student as part of a "full inclusion" program. From the total salary paid to this teacher/aide subtract the current year state personnel reimbursement received and any federal funds used to pay any part of the teacher/aide's salary, if applicable.

- b. Enter the cost incurred for the term being billed/claimed of any equipment purchased for use solely by this student. Note: Equipment billed to a district becomes the property of the district so billed.
- c. Enter the cost incurred for contracted services dedicated solely to this student. Examples of contracted services include special diagnostic evaluations; physical, occupational, or speech therapy beyond what is provided in the program in which the student is enrolled; and specialized consultant services needed only by the student.
- d. Add the entries in a, b and c, and enter the sum here.

4. Full-Time Equivalent (1.0 enrollment of individual student costs)

- a. If the student's full time equivalent (FTE) as indicated on Line 2a is equal to 1.0, enter Line 3d here. If the student's FTE as indicated on Line 2a is less than 1.0, divide Line 3d by Line 2a.

Example:

Line 3d = \$10,000.00

Line 2a = .75

$\$10,000.00 / .75 = \$13,333.33$ is the entry for Line 4a.

5. Total Cost of 1.0 Enrolled Student

- a. Enter the 1.0 enrollment education cost, Line 1g.
- b. Enter the 1.0 enrollment individual student cost, Line 4a.
- c. Add the 1.0 enrollment education cost and the 1.0 enrollment individual student cost and enter the sum here. (5a + 5b or 1g + 4a)

6. Total Cost for This Student

If you are not billing another district, do not complete Part 6.

This line is used to calculate the student cost when the student is not enrolled for all of the days in session. This section is generally used for billing purposes.

- a. Enter this student's Education Cost, Line 2b.
- b. Enter the Actual Individual Student Costs, Line 3d.
- c. Add this student's Education Cost and the Actual Individual Student Costs and enter the sum here. (6a + 6b or 2b + 3d)

II. Section 14-7.02b, Excess Cost Claim Computation

This applies to students listed on FACTS and on the Special Education Student Reimbursement with Fund Codes X and J.

1. Enter Line 5c from the Bill/Claim Computation as the 1.0 A.D.E. Education Cost in Ed Cost/ADE on the Special Education Student Reimbursement claim.
2. If the student has transportation approved on FACTS as a related service, compute the individual student's transportation cost per the following example below:

SPECIAL EDUCATION ROUTE A

Route Cost	\$51,000
Total Student Enrollment Days (5 students-all year)	880
Cost Per Day - Rounded ($\$51,000 / 880$)	\$58
Student Days Enrolled per FACTS	176
Student Trans Cost (Cost Per Day X Enrollment)	\$10,200
20% of Student Transportation Cost (Rounded)	\$2,040

III. Section 14-7.03, Orphanage Individual Claim Computation

This applies to students listed on FACTS and on the Special Education Student Reimbursement claim with Fund Code E.

1. Enter Line 5c from this form as the 1.0 Student Cost in Ed Cost/ADE on the Special Education Student Reimbursement claim.
2. If the student has transportation approved on FACTS as a related service, compute the individual student's transportation cost per the following example below. This expenditure should also be reported as other revenue on Line 19b of the electronic student transportation reimbursement claim in the *Student Transportation Claim Reimbursement System (PTCRS)*.

SPECIAL EDUCATION ROUTE A

Route Cost	\$51,000
Total Student Enrollment Days (5 students-all year)	880
Cost Per Day - Rounded ($\$51,000 / 880$)	\$58
Student Days Enrolled per FACTS	176
Student Cost Per Days Enrolled	\$10,200
Student Transportation Cost (Rounded)	\$10,200

**INSTRUCTIONS FOR COMPLETING THE *SPECIAL EDUCATION
DEPRECIATION SCHEDULE***
[ISBE Form 50-66D](#)

These instructions reflect the requirements for calculating the cost of Special Education programs based upon 23 Illinois Administrative Code, Subtitle A, Chapter I, Subchapter c, Part 130 - [Determining Special Education Per Capita Tuition Charge](#)

Section 130.30(c) allows for depreciation over five years of equipment costing \$2,500 or more per unit and purchased for the program for which the Cost Sheet is being prepared. The *Special Education Depreciation Schedule* (ISBE Form 50-66D), henceforth referred to as the Depreciation Schedule, should be used to substantiate equipment depreciation costs entered on the Cost Sheet. Upon audit, only depreciation supported by the proper documentation will be accepted for inclusion in the calculation of the Tuition Cost.

Note: Equipment billed/claimed for an individual student is claimed in total in the year of purchase and listed on the *Special Education Tuition Bill and Claim Computation* (ISBE Form 50-66C).

A separate Depreciation Schedule should be completed each year a new equipment purchase to be depreciated is made.

Completion of Form

Program for which depreciation is incurred: Enter the name of the program for which the equipment was purchased. This must match the program name entered on the *Special Education Tuition Cost Sheet* (ISBE Form 50-66A).

<u>Column</u>	<u>Instructions</u>
1	Enter the next sequence number unused on the form. If starting a form for purchases made during the year for which the Cost Sheet is being completed, begin with sequence number "1."
2	Describe the item of equipment being depreciated. Serial numbers should be included if available.
3	Enter the month and year of purchase.
4	Enter the cost of the equipment (at least \$2,500), rounded to the nearest dollar. If this item is shared with another program, enter only the portion of the cost attributable to this program.
5	A figure of .20 or 20 percent should be entered in this column.

- 6-10 At the top of each column, enter the sequential school years beginning with the school year during which the equipment was purchased. Then, enter 20 percent of the cost in each column. At the bottom of the Depreciation Schedule, calculate the total of all items for each year.
- 11 If this item is shared with another program, as defined in Section 130.10 of the regulations, then identify that program in column 11. If it is used solely in the program identified at the top of the form, leave column 11 blank.

Entry on *Special Education Tuition Cost Sheet*

Total all Depreciation Schedule columns for the year for which the Cost Sheet is being prepared and enter this total on Line 25 of the Cost Sheet.

The 1992-1993 school year was the first year the Depreciation Schedule was used. New Depreciation Schedules are to be created based upon each year a new item(s) of equipment is/are purchased. As a result, multiple Depreciation Schedules will need to be aggregated to calculate the total depreciation cost for a specific school year. The total of the column of the Depreciation Schedule for the year for which the Cost Sheet is being completed must be added together from each Depreciation Schedule that pertains to the "program" as defined in Section 130.10 of the regulations.